

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 05/03/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 51 / MSAD 51

2011-12

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	930	544	1,474	693	2,167
10	ATTENDING PUPILS (OCTOBER 2010)	913	525	1,438	678	2,116
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	921.5	534.5	1,456.0 (68%)	685.5 (32%)	2,141.5

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	54.2 (17:1)	33.4 (16:1)	45.7 (15:1)	=	133.3	/	147.6	=	.90	X	7890,251	=	4828,834	2272,392
B.	GUIDANCE	2.6 (350:1)	1.5 (350:1)	2.7 (250:1)	=	6.8	/	10.6	=	.64	X	514,023	=	223,703	105,272
C.	LIBRARIANS	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8	/	2.0	=	1.40	X	117,432	=	111,795	52,610
D.	HEALTH	1.2 (800:1)	0.7 (800:1)	0.9 (800:1)	=	2.8	/	4.2	=	.67	X	216,452	=	98,616	46,407
E.	EDUCATION TECHS	9.2 (100:1)	5.3 (100:1)	2.7 (250:1)	=	17.2	/	21.0	=	.82	X	436,006	=	243,117	114,408
F.	LIBRARY TECHS	1.8 (500:1)	1.1 (500:1)	1.4 (500:1)	=	4.3	/	2.6	=	1.65	X	54,203	=	60,816	28,619
G.	CLERICAL	4.6 (200:1)	2.7 (200:1)	3.4 (200:1)	=	10.7	/	9.2	=	1.16	X	291,477	=	229,917	108,196
H.	SCHOOL ADMIN.	3.0 (305:1)	1.8 (305:1)	2.2 (315:1)	=	7.0	/	7.0	=	1.00	X	571,280	=	388,470	182,810

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		53,872	25,364
B.	Supplies and Equipment	342	473		497,952	324,242
C.	Professional Development	58	58		84,448	39,759
D.	Instructional Leadership Support	24	24		34,944	16,452
E.	Co- and Extra-Curricular Student	34	113		49,504	77,462
F.	System Administration/Support	218	218		317,408	149,439
G.	Operations & Maintenance	1,002	1,191		1458,912	816,431

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	999,960	470,569
B.	Education & Library Technicians	36.00%	109,416	51,490
C.	Clerical	29.00%	66,676	31,377
D.	School Administrators	14.00%	54,386	25,593

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.08)	597,566	281,208
16	Adjustment for Title I Revenues	-39,438	-18,559

17	TOTALS	10470,874	5201,541
18	E.P.S. RATES	7,192	7,588

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	1,547.0	696.0	2,243.0		
	OCTOBER 2008	1,517.0	679.0	2,196.0		
	APRIL 2009	1,515.0	679.0	2,194.0		
	OCTOBER 2009	1,460.0	693.0	2,153.0		
	APRIL 2010	1,465.0	680.0	2,145.0		
	OCTOBER 2010	1,426.0	665.0	2,091.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,445.5 +	42.83	X	7,192.00	= 10,704,069.36
	9-12 PUPILS	672.5 +	9.50	X	7,588.00	= 5,175,016.00
	ADULT EDUC. COURSES AT .1	0.0		X	7,588.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.375		X	7,192.00	= 2,697.00
	9-12 EQUIV. INSTR. PUPILS	0.750		X	7,588.00	= 5,691.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .0708	102.3	X .15	X	7,192.00	= 110,361.24
	9-12 DISADVANTAGED @ .0708	47.6	X .15	X	7,588.00	= 54,178.32
	K-8 LIMITED ENGLISH PROF.	4.0	X .700	X	7,192.00	= 20,137.60
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	7,588.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,445.5		X	43.00	= 62,156.50
	9-12 STUDENT ASSESSMENT	672.5		X	43.00	= 28,917.50
	K-8 TECHNOLOGY RESOURCES	1,445.5		X	97.00	= 140,213.50
	9-12 TECHNOLOGY RESOURCES	672.5		X	293.00	= 197,042.50
	K-2 PUPILS	438.5	X .10	X	7,192.00	= 315,369.20
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					16,815,849.72
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					16,311,374.22
30	ADJUSTED TOTAL OPERATING ALLOCATION					16,311,374.22

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	151,487.04	X	101.60%	=	153,910.83
32	SPECIAL EDUCATION - EPS ALLOCATION					3,575,464.28
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	148,459.88	X	101.60%	=	150,835.24
35	TRANSPORTATION - EPS ALLOCATION					909,626.52
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					161,426.68
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,951,263.55
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					21,262,637.77

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	SAD 51				
	11/01/11	MABLE I WILSON SCHOOL	263,624.64	17,267.41	280,892.05
	05/01/12	MABLE I WILSON SCHOOL	0.00	13,313.04	13,313.04
	MSAD 51				
	10/15/11	NEW MIDDLE SCH CUMBERLAND	661,682.00	187,160.70	848,842.70
	04/15/12	NEW MIDDLE SCH CUMBERLAND	0.00	175,581.26	175,581.26
42	TOTAL PRINCIPAL & INTEREST		925,306.64	393,322.41	1,318,629.05
43	APPROVED LEASES FOR 2010-11 - RSU 51 / MSAD 51				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 51 / MSAD 51				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 51 / MSAD 51				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,318,629.05
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				22,581,266.82

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION					TOTAL ALLOCATION	LOCAL CONTRIBUTION				
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	=	TOWN ALLOCATION				
CUMBERLAND	1,542.0	72.84%	16,448,194.75	0.00		16,448,194.75				
NO. YARMOUTH	575.0	27.16%	6,133,072.07	0.00		6,133,072.07				
TOTAL	2,117.0					22,581,266.82				
		2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR TOWN ALLOCATION				
CUMBERLAND		1,131,350,000	7.470		8,451,184.50	16,448,194.75	8,451,184.50	71.30%	7.47M	
NO. YARMOUTH		455,350,000	7.470		3,401,464.50	6,133,072.07	3,401,464.50	28.70%	7.47M	
TOTAL		1,586,700,000			11,852,649.00	22,581,266.82	11,852,649.00	100.00%	7.47M	
E. TOTALS AND ADJUSTMENTS					TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION			
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					22,581,266.82	11,852,649.00	10,728,617.82		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS					22,581,266.82	11,852,649.00	10,728,617.82		
51	PLUS AUDIT ADJUSTMENTS								0.00	
52	LESS AUDIT ADJUSTMENTS								0.00	
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00	
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00	
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00	
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00	
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00	
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00	
59E	LESS MAINECARE SEED								8,201.81	
60	A D J U S T E D S T A T E C O N T R I B U T I O N								10,720,416.01	
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):					LOCAL SHARE % =	52.49%	STATE SHARE % =	47.51%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):					LOCAL SHARE % =	52.53%	STATE SHARE % =	47.47%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION					23,085,742.32				

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